

RED CROSS GIFTS \$400,000,000

War Council on Retirement Announces Cash and Supplies Contributed.

WORKERS WILL "CARRY ON."

Five Big Societies in World Wide Plan.
H. P. Davison Heads International American Red Cross Commission.
Dr. Livingston Farrand Permanent Leader of Peace Organization.

Washington, (Special.)—Henry P. Davison as chairman issues the following statement on behalf of the War Council of the American Red Cross: "To the American People: The War Council of the American Red Cross appointed by President Wilson on May 10, 1917, to carry on the work of the American Red Cross during the war, at their request and by vote of the Central Committee, ceased at midnight, February 28.

"Immediately after the armistice was signed the War Council instituted studies to determine when the strictly war work of the organization would have been sufficiently matured to enable the direction of affairs to be resumed by the permanent staff. Henry P. Davison, being in Paris when the armistice was signed, summoned a conference there of the heads of all the Red Cross Commissions in Europe to canvass the situation. After considering all the factors it was concluded to make the transition on March 1. The very fortunate choice of Dr. Livingston Farrand as the new chairman of the Central Committee, and thereby the permanent chief executive of the Red Cross, makes possible the consummation of this plan under the most favorable conditions.

Accounts Audited by War Department.
Detailed reports to Congress and a complete audit of its accounts by the War Department will constitute the final record of Red Cross activity during the war. Although it has been the rule to make public all expenditures when authorized and to give detailed information relative to all work undertaken, the War Council in turning over its responsibilities to Dr. Farrand and his associates desire to give a brief resume of Red Cross war time activities to the American people, to whom the Red Cross belongs, and whose generous contributions have made possible all that has been accomplished.

"During the past nearly twenty-one months the American people have given in cash and supplies to the American Red Cross more than \$400,000,000. No value can be placed upon the contributions of service which have been given without stint and of tentatives at great sacrifice by millions of our people.

"The effort of the American Red Cross in this war has constituted by far the largest voluntary gifts of money, of hand and heart, ever contributed purely for the relief of human suffering. Through the Red Cross the heart and spirit of the whole American people have been mobilized to take care of our own, to relieve the misery incident to the war, and also to reveal to the world the supreme ideals of our national life.

"Everyone who has had any part in this war effort of the Red Cross is entitled to congratulate himself. No thanks from anyone could be equal in value to the self satisfaction everyone should feel for the part taken. Fully 8,000,000 American women have exerted themselves in Red Cross service.

Has Over 17,000,000 Adult Members.
"When we entered the war the American Red Cross had about 500,000 members. Today, as the result of the recent Christmas membership Roll Call, there are upwards of 17,000,000 full paid members outside of the members of the Junior Red Cross, numbering perhaps 9,000,000 school children additional.

"The chief effort of the Red Cross during the war has been to care for our men in service and to aid our army and navy wherever the Red Cross may be called on to assist. As to this phase of the work Surgeon General Ireland of the U. S. Army recently said: 'The Red Cross has been an enterprise as vast as the war itself. From the beginning it has done those things which the Army Medical Corps wanted done, but could not do itself.'

"The Red Cross endeavor in France has naturally been upon an exceptionally large scale where service has been rendered to the American Army and to the French Army and the French people as well, the latter particularly during the trying period when the Allied World was waiting for the American Army to arise in force and power. Hospital emergency service for our army in France has greatly diminished, but the Red Cross is still being called upon for service upon a large scale in the great base hospitals, where thousands of American sick and wounded are still receiving attention. At these hospitals the Red Cross supplies beds and facilities for the amusement and recreation of the men as they become convalescent. Our Army of Occupation in Germany was followed with Medical units prepared to render the same emergency aid and supply service which was the primary business of the Red Cross during hostilities. The Army Canteen service along the lines of travel has

actually increased since the armistice.

"As for work among the French people, now that hostilities have ceased the French themselves naturally provide for as far as possible to provide for their own. It has accordingly been determined that the guiding principle of Red Cross policy in France henceforth shall be to have punctilious regard to its every responsibility, but to direct its efforts primarily to assisting French relief societies. The liberated and devastated regions of France have been divided by the government into small districts, each officially assigned to a designated French relief organization.

"The American Red Cross work in France was initiated by a commission of eighteen men, who landed on French shores June 13, 1917. Since then some 6,000 persons have been upon the rolls in France, of whom 7,000 were actively engaged when the armistice was signed. An indication of the present scale of the work will be obtained from the fact that the services of 6,000 persons are still required.

"Our American Expeditionary Force having largely evacuated England, the activities of the Red Cross Commission there are naturally upon a diminishing scale period. Active operations are still in progress in Archangel and Siberia.

"The work in Italy has been almost entirely on behalf of the civilian population of that country. In the critical hours of Italy's struggle the American people, through their Red Cross, sent a practical message of sympathy and relief, for which the government and people of Italy have never ceased to express their gratitude.

Supplies and Personnel to Near East.
"The occasion for such concentration of effort in Italy, England, Belgium and even in France having naturally and normally diminished, it has been possible to divert supplies and personnel in large measure to the aid of those people in the Near East who have hitherto been inaccessible to outside assistance, but whose sufferings have been upon an appalling scale. The needs of these peoples are so vast that government alone can meet them, but the American Red Cross is making an effort to relieve immediately the more acute distress.

"An extensive group of American workers has been dispatched to carry vitally needed supplies, and to work this winter in the various Balkan countries. In order to co-ordinate their activities, a Balkan commission has been established, with headquarters at Rome, Italy, from which point alone all the Balkan centers can be reached promptly.

"A commission has just reached Poland with doctors and nurses, medical supplies, and food for sick children and invalids. An American Red Cross Commission has also been appointed to aid in relieving the suffering of Russian prisoners still confined in German prison camps.

"An important commission is still working in Palestine. Through the war special co-operation has been given to the Armenian and Syrian Relief Commission, which was the only agency able to carry relief in the interior of Turkish dominions.

Red Cross Will Continue.

"Red Cross effort is thus far flung. It will continue to be so. But the movement represented by this work has likewise assumed an intimate place in the daily life of our people at home. The army of workers which has been recruited and trained during the war must not be demobilized. All our experience in the war shows clearly that there is an unlimited field for service of the kind which can be performed with peculiar effectiveness by the Red Cross. What its future tasks may be it is yet impossible to forecast. We know that so long as there is an American army in the field the Red Cross will have a special function to perform.

"Nothing could be of greater importance to the American Red Cross than the plans just set in motion by the five great Red Cross societies of the world to develop a program of extended activities in the interest of humanity. The conception involves not alone efforts to relieve human suffering, but to prevent it; not alone a movement by the people of an individual nation, but an attempt to arouse all people to a sense of their responsibility for the welfare of their fellow beings throughout the world. It is a program both ideal and practical. Ideal in that its supreme aim is nothing less than veritable 'peace on earth and good will to men,' and practical in that it seeks to take means and measures which are actually available and make them effective in meeting without delay the crisis which is daily recurrent in the lives of all peoples.

"For accomplishing its mission in the years of peace which must lie ahead of us the Red Cross will require the ablest possible leadership, and must enjoy the continued support, sympathy, and participation in its work of the whole American people. It is particularly fortunate that such a man as Dr. Livingston Farrand should have been selected as the permanent head of the organization. The unstinted fashion in which all our people gave of themselves throughout the war is the best assurance that our Red Cross will continue to receive that co-operation which will make its work a source of pride and inspiration to every American.

Mr. Davison, as chairman of the International Commission of the American Red Cross, has undertaken to represent the American Red Cross in the preparation of the program for extended Red Cross activities, and will spend the next several months in Europe in consultation with other Red Cross societies for that purpose.

THE WAR COUNCIL OF THE AMERICAN RED CROSS.
Henry P. Davison, Chairman.

Got George in Wrong.
Little Ethel, whose big brother, George, was her teacher's beau, walked proudly to the desk with her examples worked neatly. The teacher, after looking them over, said "Ethel, I don't like your methods." "Well, then," said Ethel, "I'll tell my brother, George. He wrote them for me."

No Blacker.
Father: "Why don't you stick to work more? It ought to be a real enjoyment to you." Son: "It is, sir, but I don't like to give myself up wholly to pleasure."

Bumblebee's Soliloquy.
Frank, seeing a bumblebee for the first time, said to his brother: "Hear that bug whispering to itself."

PAY AND FILE INCOME TAX BEFORE MAR. 15

U. S. Internal Revenue Bureau Gives Warning That Severe Penalties Will Be Enforced.

WOMEN WITHIN LAW'S SCOPE: HOW THEY REPORT INCOME

The Income Tax drive comes to a close on Saturday night, March 15. The payments and returns due on that date under the provisions of the new Revenue Law must be in the hands of local Internal Revenue Collectors before their offices close that night.

The Income Tax is being collected to meet the war expenses. Every person who should and toiled his horn on Armistice Day is now called upon to contribute his share of the cost of winning the war.

The laggards and the dodgers will face severe fines and jail sentences. The Internal Revenue Bureau announces that its officers will check us all up to see that every person who comes within the scope of the Income Tax law did his share.

Where to Pay and File.
Residents of Michigan will make returns and pay their taxes to James J. Brady, Detroit, or to Emmanuel J. Doyle, Grand Rapids, Collectors of Internal Revenue, or to any of the deputy collectors who are doing free advisory work on Income Tax.

Payments sent by mail should be attached to the returns and should be in the form of check, money order or draft. Cash payments by mail are sent at the taxpayer's risk of loss.

If you are unable to make your return personally because of illness, absence or incapacity an agent or legal representative may make your return.

Women Pay Tax.

Women are subject to all the requirements of the Income Tax. Whether single or married, a woman's income from all sources must be considered. If unmarried or if living apart from her husband she must make her return for 1918 if her net income was \$1,000 or over.

If married and living with her husband her income must be considered with the husband's in determining the liability for a return. Their joint income, less the credits allowed by law, is subject to normal tax. The wife's net income is considered separately in computing any surtax that may be due. Husband and wife jointly, as a rule. If the husband does not include his wife's income in his return the wife must file a separate return.

Severe Penalties.

The new Revenue Law places severe penalties on a person who fails to make return on time, refuses to make return or renders a fraudulent return. For failure to make return and pay tax on time a fine of not more than \$1,000 is named and 25 per cent of the tax due is added to the assessment. For refusing willfully to make return or for making a false or fraudulent return there is a fine of not exceeding \$10,000 and imprisonment of not exceeding one year, or both.

Farmers' Income Taxable.

Every farmer and ranchman who had a fair or a good year in 1918 must heed the Income Tax this year. He must consider all his income as taxable. He is entitled to deduct from his gross income all amounts expended in carrying on his farm. The cost of farm machinery, farm buildings and improvements cannot be deducted. The cost of live stock, either for resale or for breeding purposes, is also regarded as investment.

Overtime and Bonuses Taxed.
Salary and wage earners must consider as taxable every item received from employers and from other sources. Bonuses and overtime pay are to be reported as well as the regular payments.

Allowances for Losses.

Losses sustained in 1918 and not covered by insurance are deductible items if incurred in the taxpayer's business or trade, in any transaction undertaken for profit or arising from fire, storm, shipwreck or other casualty or from theft.

Square Deal for Every Income Tax Payer.

Washington, D. C.—"The rights of all persons now filing Income Tax returns are amply protected by provisions for abatements, refunds and appeals," says Commissioner Daniel C. Roper.

"Every person can be sure of a square deal. No person is expected to pay more than his share of tax. His share is determined solely by the amount and nature of his net income for 1918, as defined in the law."

"Abatement petitions are dealt with open-mindedly. Refunds will be made in every case where too much tax is erroneously collected."

"The Income Tax is up to the level of all the way through."

Mender on the Mend.
"I understood you to say the other day that your wife was ill, but I suppose she is better. I saw her this morning sitting by the window sewing," said one man to another. "Quite right!" replied the other. "As you observed today she is on the mend!"

Wanigas at Brunner's.—64-1f

THIS TELLS HOW TO FIGURE INCOME TAX

Squarely Up to Every Individual to Get Busy by March 15 or Suffer Penalty.

"Don't wait until the final due date, March 15, for paying your Income Tax and making your return. Avoid the last minute rush. Any person can figure out his liability today as well as he can next week, and if there is any point on which he needs advice he can now get in touch with a Revenue man."

This word of advice is being given out by Internal Revenue men. Returns and payments are being collected in Michigan by the following Collectors of Internal Revenue:

James J. Brady.
Emmanuel J. Doyle.

Every aid of their offices and field forces is being given freely to the public.

But the Income Tax men will not pull your door-bell or your coat-tails, according to the Collector's announcement. It is squarely up to every individual to figure out his own case and to get busy if he comes within the scope of the new Revenue law.

Did You Earn This Much?

Every unmarried person who received income averaging \$19.25 a week during 1918 and every married couple who jointly received income averaging \$38.50 a week should secure at once from the nearest Deputy Collector or the nearest bank a blank Form 1040 A. That form contains the information he will need to enable him to figure his correct net income and any tax that he owes the government.

The law requires that every unmarried person who had a net income of \$1,000 or over and every married person whose net income was \$2,000 or over (including the income of husband or wife and the earnings of minor children, if any) must make a return on or before March 15th. And this requirement does not hinge on whether the person owes a tax.

Taxable Income.

An individual must include under gross income all gains, profits and income derived from salaries, wages or compensation for personal service of whatever kind and in whatever form paid or from professions, vocations, business, sales or dealings in property of all kinds, interest, rent, dividends or profits derived from any source whatever. Very few items of income are exempt.

Deductions include ordinary and necessary business expenses, interest paid or accrued on indebtedness, taxes of all kinds except Federal income and excess profits taxes and assessments for local benefits, losses actually sustained, debts ascertained to be worthless and depreciation on buildings, machinery, fixtures, etc., used in business. A further deduction is allowed for contributions to corporations operated for religious, charitable, scientific or educational purposes or for the prevention of cruelty to children or animals to an amount not exceeding 15 per cent of the taxpayer's net income as computed without the benefit of the contribution deduction.

The taxpayer is not allowed to deduct any personal, living or family expense, any amount spent for improving property or any expense of restoring property or making good its exhaustion for which an allowance is claimed under depreciation.

Figuring the Tax.

Before figuring the normal tax the dividends are deducted as credits from net income, together with the personal exemption. As in previous years, dividends of domestic corporations are exempt from normal tax when received by the stockholder.

The normal tax rates for citizens and residents are as follows: On the first \$4,000 of net income in excess of the credits the rate is 6 per cent; on any further taxable income the rate is 12 per cent.

The surtax rates apply to net income of each individual in excess of \$5,000. The personal exemption and the dividends are not deductible before computing surtax. In the case of returns by husband and wife, the net income of each is considered separately in computing any surtax that may be due. Form 1040 should be used for making returns of net income exceeding \$5,000, and the instructions on that form will show how to figure the surtax.

Business House Returns.

Employers and others who paid wages, salaries, rents, interest or similar determinable gains in an amount of \$1,000 or over during 1918 to any person must file an information return with the Government. Blanks may be secured from the Collector.

Every partnership must file a return showing its income and deductions and the name and address of each partner, with his share of the profits or losses during the past year. Personal service corporations will file similar information for 1918.

INCOME TAX PAYS FOR PUBLIC BENEFITS.

"Viewed in its largest and truest sense, the payment of taxes is payment for benefits received or expected. Only from a narrow and essentially selfish and shortsighted viewpoint can the individual propose to himself the evasion of tax liability as a desirable course of action."

Daniel C. Roper, Commissioner of Internal Revenue.

LIBERTY THEATRE
March 18 and 19

Feed Your Family Healthy Nutritious Food

If you want to avoid doctor bills, illness, inefficiency and all the disagreeable things that go with them.

Medical Science says most ailments are traceable either directly or indirectly to improper eating.

It is an undisputed fact that most people eat too much and not properly balanced food.

Sour pickles and sweet milk are a poor combination to put into a healthy stomach to say nothing of a sensitive one, but that combination has nothing on sour, soggy, indigestible bread and heavy, sticky pastries when it comes to destroying health.

Look well to the flour you use when baking for flour is really the foundation of cookery, and the use of good flour will prove just as gratifying as the use of poor flour will be disappointing.

One thing is certain, if you always insist on having

Lily White

"The flour the best cooks use"

on hand, you will always be in a position to serve a healthy, nutritious, palatable meal.

Only the very choicest wheat is used in the manufacture of LILY WHITE.

This wheat is all cleaned three times, scoured three times, and actually washed once before going onto the rolls for the first break.

The result is a perfectly pure, clean flour.

That is not all. Flour must be more than pure and clean to bake good biscuits and breads. It must be properly ground.

Every woman knows it is necessary to have the pieces of potato of equal size to insure thoroughly uniform cooking.

The same principle applies to flour. The granulation must be absolutely uniform to insure uniformity in baking and without this uniformity good baking results are impossible.

Why take chances when you can get LILY WHITE FLOUR and be positively assured of having the very best.

VALLEY CITY MILLING COMPANY

Grand Rapids, Mich.

Auction Sale

30 Registered Holsteins 30

Will be sold at auction absolutely without reserve to the highest bidder at the Cement Feed Barn at the west end of the City of Alma,

Wednesday, March 19, 1919

commencing at 1:00 clock sharp

These cattle are from four of the choicest herds in Gratiot Co. All animals over six months old are tuberculin tested and found absolutely clean.

They are certainly the best bunch of dairy cattle ever offered for sale in Gratiot county and among them will be found Bulls and Heifers rich in the blood of the \$50,000 bull, cows with A. R. O. records from 16 lbs. butter at 2 yrs. old to 23 lbs. at full age; sons and daughters of a grandson of Sadie Vale Concordia 4th 4136 lbs. butter in 7 days; a cow rich in the blood of Segis Fayne Johannah 50.68 lbs. butter in 7 days; daughter of 30 lb. bulls and 3 sisters to Houwtje Mercedes Korndyke 31.73 lbs. butter in 7

days, also the great transmitting cow Houwtje Mercedes Pietertje dam of the above 31 lb. cow.

Many of these cows are bred or will be bred to one of the choicest sons of King Korndyke Sadie Vale, the only bull in the world with a 40 lb. dam and a 40 lb. sister to have a 40 lb. daughter herself, or to the best 31 lb. bull in the state.

A fine granddaughter of Pontiac De Nylander 35.55 and also a granddaughter of Pontiac Korndyke.

A chance of a lifetime to get some of the best foundation stock to be had at any price.

Terms of Sale

Will be cash unless other arrangements are made with the owner prior to the sale.

Write for catalogues to

James Gargett, Elm Hall, Mich.
Clarence Muscott, Breckenridge, Mich.
J. T. Wilson, Elwell, Mich., or
H. W. Schultz, Middleton, Mich.

COL. D. L. PERRY, Columbus, Ohio, Auctioneer

FREEMAN J. FISHBECK, Howell, Mich., Pedigree Expert

If You Want Results Advertise Your Auction Sale in the Record

Anita Stewart
"Virtuous Wives"

LIBERTY THEATRE
March 18 and 19